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#3

DECLARATION AND POWER OF ATTORNEY

As the below named inventors, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to our names.

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled APPARATUS AND METHOD FOR MANUFACTURING ENCAPSULATED PRODUCTS for which a patent application was filed on 11/21/01 and assigned U.S. Serial No. 10/011,352.
JBW.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56.

We hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

| Prior Foreign Application(s) - None | | | |
|-------------------------------------|-----------------|-------------|------------|
| Country | Application No. | Filing Date | PTO Notes: |

We hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, we acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

| Prior International Application(s) - None | | |
|---|-------------|------------|
| International Application No. | Filing Date | PTO Notes: |

We hereby appoint the following attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

received
10-25-01

Donald O. Nickey, Reg. No. 29,092
Andrew G. Rozycki, Reg. No. 36,406
Michael D. Steffensmeier, Reg. No. 37,735
Cardinal Health, Inc.
7000 Cardinal Place
Dublin, Ohio 43017

Please address all correspondence and telephone calls to:

Donald O. Nickey
Cardinal Health, Inc.
7000 Cardinal Place
Dublin, Ohio 43017
Telephone: (614) 757-7413
Facsimile: (614) 757-2243

We hereby declare that all statements made herein of our knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of joint inventor: Keith Tanner

Inventor's signature:  Date: 23rd October, 2001

Citizenship: British citizen

Residence: U.S.

Post Office Address: 1043 Crestwood Court North Safety Harbor, Florida 34695

United States of America

Full name of joint inventor: Steve Burnett

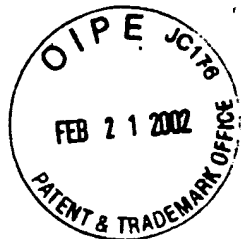
Inventor's signature: _____ Date: _____, 2001

Citizenship: U.S.

Residence: U.S.

Post Office Address: 2725A Lichen Lane Clearwater, Florida 33760

United States of America



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DSU.

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Full name of joint inventor: Keith Tanner

Inventor's signature: _____ Date: _____, 2001

Citizenship: British citizen

Residence: U.S.

Post Office Address: 1043 Crestwood Court North Safety Harbor, Florida 34695

United States of America

Full name of joint inventor: Steve Burnett

Inventor's signature: Stephen W. Burnett Date: 10/31, 2001

Citizenship: U.S.

Residence: U.S.

Post Office Address: 2725A Lichen Lane Clearwater, Florida 33760

United States of America

Full name of joint inventor: David Walker

Inventor's signature: _____ Date: _____, 2001

Citizenship: British citizen

Residence: Great Britain

Post Office Address: 8 Victoria Garden, Bath Easton, Bath BA17 RD

United Kingdom

Full name of joint inventor: Peter Beke

Inventor's signature:  Date: 10-31, 2001

Citizenship: US

Residence: United States

Post Office Address: 1131 Mistwood Drive, Tarpon Springs, Florida 34688

Full name of joint inventor: Norman Stroud

Inventor's signature: _____ Date: _____, 2001

Citizenship: British citizen

Residence: United States

Post Office Address: 217 North Bay Hills Blvd., Safety Harbor, Florida 34695

United States of America

Full name of joint inventor: Mani Sundararajan

Inventor's signature: _____ Date: _____, 2001

Citizenship: Indian citizen

Residence: United States

Post Office Address: 202 Kirk Avenue, Wilmington, Delaware 19803

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Full name of joint inventor: Mani Sundararajan

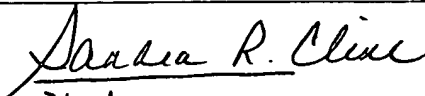
Inventor's signature:  Date: 11.26., 2001

Citizenship: Indian citizen

Residence: United States

Post Office Address: 202 Kirk Avenue, Wilmington, Delaware 19803

United States of America

 11/26/01
Sandra R. CLINE
NOTARY PUBLIC
STATE OF DELAWARE
My Commission Expires Feb. 25, 2005

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